

जिस्टर्ड नं० पी०/एस० ९८० १४.



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, 31 मई, 1988/10 ज्येष्ठ, 1910

हिमाचल प्रदेश सरकार

विधि विभाग

अधिसूचना

शिमला-२, 31 मई, 1988

संख्या एल० एल० आर०-वी० (6) 14/87-लैजिस्लेशन.—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के प्रत्यक्ष द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तारीख 27 मई, 1988 को अनुमोदित हिमाचल प्रदेश

पैसेन्जर्स एण्ड गुड्स टैक्सेशन (अमैण्डमैट) विभेयक, 1988 (1988 का 4) को वर्ष 1988 के हिमाचल प्रदेश अधिनियम संख्यांक 10 के रूप में राजपत्र, हिमाचल प्रदेश में प्रकाशित करते हैं।

‘आदेश द्वारा,
हस्ताक्षरित/-
सचिव ।

Act No. 10 of 1988.

THE HIMACHAL PRADESH PASSENGERS AND GOODS
TAXATION (AMENDMENT) ACT, 1988

(As ASSENTED TO BY THE GOVERNOR ON 27TH MAY, 1988

AN

ACT

further to amend the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955).

Be it enacted by the Legislative Assembly of Himachal Pradesh in the Thirty-ninth Year of the Republic of India as follows:—

1. This Act may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Act, 1988. Short title.

15 of 1955 2. In section 2 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (hereinafter referred to as the principal Act)— Amendment of section 2.

(i) after clause (d), the following clause (dd) shall be added, namely:—

“(dd) ‘mini-bus’ means a stage carriage having the capacity to carry not more than 30 passengers excluding the driver and the conductor;”;

(ii) for clause (e) the following clause (e) shall be substituted, namely:—

“(e) ‘motor vehicle’ means a public service vehicle or public carrier or private carrier or a trailer when attached to any such vehicle and includes any vehicle used in contravention of the provisions of the Motor Vehicles Act, 1939 for the carriage of passengers and goods or both for hire or reward;”; and

(iii) in clause (g) for the words “public service vehicle”, the words “motor vehicle” shall be substituted.

4 of 1939 3. After sub-section (2) of section 3 of the principal Act, the following new sub-section (2-A) shall be added, namely:— Amendment of section 3.

“(2-A). Where a motor vehicle, other than a public service vehicle, plies for hire or reward in contravention of the provisions of the Motor Vehicles Act, 1939, the owner of such vehicle shall, without prejudice to any action which is or may be taken under that Act, be liable to pay tax at the rate specified in sub-section (1) or such amount of fares and freights as may be determined in the prescribed manner by the prescribed authority.”

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Insertion of new section 7-A. 4. After section 7 of the principal Act, the following new section 7-A shall be inserted, namely:—

“7-A. *Assistance to taxing authorities.*—All police officers shall be bound to assist the Commissioner and all other persons appointed to assist him under sub-section (1) of section 7 of this Act, when required, in performance of their duties under this Act, and, for that purpose, shall have the same powers which they have in the discharge of their ordinary police duties.”

Amendment of section 8. 5. The existing section 8 of the principal Act shall be numbered as sub-section (1) of that section and thereafter the following sub-section (2) shall be added, namely:—

“(2) Notwithstanding anything contained in sub-section (1), on an application, accompanied by a fee of rupees twenty, made by an owner of a vehicle which is not registered in this State under the provisions of the Motor Vehicles Act, 1939 and is plied on a temporary permit granted under section 62 of that Act for a period not exceeding four months and on advance payment of the tax and surcharge, payable under this Act, the Assessing Authority may dispense with the requirement of a valid registration certificate under this section.”

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Amendment of section 9. 6. In section 9 of the principal Act—
 (a) in sub-section (1), for the words “one rupee”, the words “ten rupees” shall be substituted; and
 (b) in sub-section (4), for the words “one and a half time the amount of the tax and surcharge”, the words “five times the amount of the tax and surcharge so assessed subject to a minimum of one hundred rupees” shall be substituted.

Substitution of section 10. 7. For section 10 of the principal Act, the following section shall be substituted, namely:—

“10. *Exemptions.*—Where-ever it is expedient to do so in national or public interest the State Government may, by general or special order and subject to specific conditions, if any, exempt any person or class of persons from the operation of all or any of the provisions of this Act.”

Amendment of section 13. 8. After sub-section (3) of section 13 of the principal Act, the following new sub-sections (4), (5) and (6) shall be added, namely:—

“(4) All accounts, registers, documents and other books of an owner of a motor vehicle shall at all reasonable times be open to inspection by the Commissioner or any other prescribed authority and the Commissioner or such authority may countersign any or all of such accounts, registers, documents and books.
 (5) If the Commissioner or the prescribed authority has reason to suspect that any owner of a motor vehicle is attempting to evade payment of the tax under this Act, the Commissioner or such authority may, for reasons to be recorded, seize such accounts, registers, documents or other books of such owner as may be

necessary, and shall grant a receipt for the same, and retain the same only so long as may be necessary for examination thereof or for the purpose of any proceeding under this Act.

(6) For the purposes of sub-sections (4) and (5), the Commissioner or the prescribed authority, as the case may be, may enter any place of business of the owner of a motor vehicle".

9. In sub-section (1) of section 13-A of the principal Act, before the words "the Excise and Taxation Officer concerned" the words, "the Assistant Excise and Taxation Commissioner or as the case may be" shall be added.

10. After section 13-A of the principal Act, the following new section 13-AA shall be inserted, namely:—

"13-AA. *Power to detain vehicles.*—Any officer authorised under section 13 may, if he has reason to believe that passengers and goods are being carried by a motor vehicle in or through the State of Himachal Pradesh without payment of tax or penalty, if any, imposed under this Act or where the owner refuses to pay the tax or penalty, if any, or fails to produce any proof regarding the payment thereof, detain the vehicle, and for this purpose take or cause to be taken any steps as he may consider proper for the temporary safe custody of the vehicle:

Provided that the vehicle shall be released as soon as the tax or penalty, if any, has been paid."

11. In section 14-A of the principal Act—

(a) for the words "five hundred rupees" occurring in sub-section (1), the words "five thousand rupees but not less than one hundred rupees" shall be substituted; and

(b) for sub-section (2) the following sub-section shall be substituted, namely:—

"(2) Any officer appointed under sub-section (1) of section 7 but not below the rank of an Excise and Taxation Officer may, after affording to the person concerned a reasonable opportunity of being heard, impose the penalty specified in sub-section (1)."

12. After sub-section (1) of section 16 of the principal Act, the following new sub-section (1-A) shall be added, namely :—

"(1-A). No application under sub-section (1) shall be entertained unless the application is accompanied by satisfactory proof of the payment of the tax or of the penalty, if any, imposed, or of both, as the case may be :

Provided that if the Commissioner is satisfied that the owner is unable to pay the tax and surcharge assessed or the penalty, if any, imposed, or both, he may, for reasons to be recorded in writing, entertain the application without the tax and surcharge or penalty or both having been paid or after part payment of such tax and surcharge or penalty or both."

Amendment of section 13-A.

Insertion of new section 13-AA.

Amendment of section 14-A.

Amendment of section 16.

Amendment of section 22. 13. After clause (a) of sub-section (2) of section 22 of the principal Act, the following sub-clause (aa) shall be added, namely:—

“(aa) the manner in which the amount of fares and freights shall be determined for the purpose of payment of tax and surcharge under sub-section (2-A) of section 3;”.